Previous references.
B. Aug. of 86 1–2. S.R. 19–06
B. of 05–28 1–13. " 4–05

1906–7
(Sep. Revs)

File No. 19—06

Serial Nos. 3—16

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 3—16

Part B. for September 1908

SUBJECT.

Reducing the Stamp duty on service agrees in any Estate from eight annas to one anna.

Table of Contents

3) From the Hon'y Secretary, South Mysore Planters Association [D. 1331] of 27. 9. 06.
Requests, as per resolution passed at a meeting of the Association on 20. 9. 06, that Govt of India Notification No. 3238 of sanctioning a reduction of the British Indian Stamp duty from 8 annas to 1 anna in the case of agreements executed for service on any estate not less than 10 acres in extent, may be brought in force for the benefit of the Coolies in Mysore

2) To the Deputy Commissioners of Districts and Superintendent of Stamps. No. 7E 3588–93 dt 14 11 06
Invites their views in the matter

5) To the Hony Secy. South Kanara Planters Assocn
Saklespur. no. 7E 3789 & 26.11.06.
Acknowledges receipt of 4(3) and informs that the matter is under consideration of Govt.

6) From the D.C. Shimoga. no. 541/3594 & 24.11.06
states that the proposed Concession may be allowed in respect of all estates and to advances up to a limit of Rs 50/- and that it is difficult to estimate the loss that may arise to Govt.

7) From the Supdt of Stamps. no. 107 & 4.12.06
states that as no information is available in his office, he is unable to express his opinion in the matter.

8) From the D.C. Tumkur district. no. 615 & 19/1/07
States that there are no such Estates in his District as are referred to in the Govt Order Resolution.

9) From the D.C. Chitaldrug district no. 365 & 4.2.07
states that the present Stamp duty of 8as may be reduced to one anna in the case of all agreements executed for service in all such estates without any limit as to its extent where the advance given under such agreements does not exceed Rs 50/

10) From the D.C. Mysore District. no. 568 & 16.2.07
states that he is in favour of the Govt of India notification in its entirety.

11) From the D.C. Kolar district. no. 7538/388 & 20.4.07
States that as there are no Coffee estates in his districts he is unable to give any opinion in the matter.

12) From the D.C. Kadur. no. 270 & 31.12.06
Suggests that the Concession may be extended to the labour of arecanut gardens also in addition to the estates referred to in the Govt Order Nos, irrespective of the extent of the estates in question i.e. even though the extent is less than 10 acres.

13) From the D.C. Bangalore district no. 5478 & 5/08
Reports in regard to the Condition of Stamp duty on labour Contracts in Coffee & other

states that in most cases the advances are made on Verbal contracts and that there would be no serious loss to Govt, if the stamp duty is reduced as proposed and adds that the Concession may be extended to cocoanut and arecanut growers of a similar extent.

15) To the Compiler Mysore Gazette, No. H.1255 82-9-08

Reduces the stamp duty from Rs 5 to 1 anna on agreements executed for service on estates producing coffee tea etc without any restriction to the area and when the amount does not exceed Rs 20/-

16 To the Hony Secy, South Mysore P. Association

No. H. 1256 8 2/9/08

Informs him of the above.

G. R. S. 11]

1906.

GENERAL AND REVENUE SECRETARIAT

(S.R.)

NOTES.

File. No 19-06.

FILE HEADING.

Reduction of stamp duty on agreements executed for service or for performance of work in a coffee plantation or other estates.

From

The Honorary Secretary, South Mysore Planters' Association, Sakleshpur.

No. Dated 27.9.06. Received 29.9.06.

Diary No. 1331	Enclos.	Spare Copies.	Serial No. 3

BRIEF ABSTRACT OF LETTER.

Requests, as per resolution passed at a meeting of the Association on 20.9.06, that the Govt of India Notification no 3238 S. sanctioning a reduction of the British Indian Stamp duty from 8as to 1anna in the case of agreements executed for service on any estate not less than 10acres in extent, ~~does~~ may be brought in force for the benefit of the coolies in Mysore

NOTES AND ORDERS.

M
O

The references on the subject were put up. (S.R. 4-05, 8Cs 1613, "B" and S.R. 9-06, 8Cs 142, "B" dated 05) The reference is solicited to the last para of the typed portion of the Secy's

NOTES—First sheet.

Serial No.

Notes in pages 2 of the notes in the Collection flagged & ruled for orders

Bree
16/10/06

mr 11/10 Please put up the Notification of the Govt of India in the Finance & Commerce Dept no 785 dt 17-2-1899 and the Madras Planters' Labour Act

ruled with the pencil lines
Bree 16/10/06

Called for required

Bree
27/10/06
mr

The South Mysore Planters' Association request that a reduction of Stamp Duty on Service agreements, Similar to that Sanctioned in British India may be made in mysore also. As intimated in Residency letter no 3668 dt 1-7-05 addressed to the Durbar when the question of the reduction was under the Consideration of the Govt of India, the Concession was intended to be extended to all estates as defined in the

Note—Contn. sheet

Serial No.

Q

Planters'
the Madras Labour Act and according
'Estate' as used and described (wi
out any ref to the Madras Planters'
Labour Act) in the Govt of India
Notification (no 3238 dt 13-6-06)
ordering the reduction is very
comprehensive, including even
tea estates which do not exist
in Mysore. To what kinds
of estates, to estates of what
extent & to advances up to
what limit, the concession shd
be allowed, have to be ascertained
before the request of the Association
Combs
to Considered. The above
point for consideration what
loss the Govt will sustain by
reducing the duty. On this
point the ~~Dy Commrs~~ informatn
already supplied by the Dy Commrs is
not quite full. On this as
well as on the other 3
points ~~may~~ the opinions of
the Dy Commrs & the Supdt
Stamps may be invited.

Subs. to Secy
28/10/06

Note—Contn. sheet

GPB—50,000—23-10-05

Secretariat. File No. 69 of 1906

Serial No.

The enquiry detailed may be made & submit draft to 2d Councillor for approval—

31/10/06

Draft submitted to Second Councillor

A&R 3.11.06

mwle 10-11-6

Please acke receipt of the letter from the South Nyasa Planters Association and say that the matter is under consideration.

Draft approved

11/11/06

Draft-acknowledgement 12/11/06

Done 12/11/06

* Draft-mwle 12-11-6

Approved Bree 12/11/06

Issue mwle 20/11/6

2 No by Consrs of Drs Ds & Sealed & Received.

No 3585-93 of 14/11/06 Calls for Tender Prices

R

NOTE—Contn. sheet

GPB—50,000—23-10-05

G.F.S. 12]

General and Revenue Secretariat.

3th File No. 69 of 1906

Serial No.	
	regarding the grant of the Concession asked for by the Association together with information on the points (i) to what kind of estates, to what extent & to persons to what limit the Concession prayed for may be allowed, and (ii) what loss will Govt. sustain by reducing the duty —
5	To Hon. Secretary. S.M.P. Association Saklaspur No 7 3789 dy 26/11/06 Informed with reference to 4 & 3, that the matter is under consideration of Govt
6	From Wyborne. Shimoga. No 541 dy 24/11/06 State that the proposed Concession may be allowed in respect of all estates and to persons up to a limit of Rs 50/. and that it is difficult to estimate the loss that may accrue to Govt

NOTE—Contn. sheet

GPB—50,000—23.

General and Revenue Secretariat.

SR File No. 19 of 1906-07.

Serial No.	
7.	From the Supt of Stamps. No. 107 & 4/12/06 States that as no information is available in his office, he is unable to express his opinion on the matter.
8.	From the Dy Comr, Tumkur Dt. No. 615 & 19/1/07. States that there are no Estates in his Dt, as are contemplated in the Govt of India Notification referred to.
9.	From the Dy Comr, Chitaldrug Dt. No. 365 & 4/2/07. States that the present ~~System~~ stamp duty of 8as may be reduced to one anna in the case of all agreements executed for service in all such estates without any limit as to its extent where the advance given under such agreements does not exceed Rs 50.
10.	From the Dy Comr Mysore Dt. No. 568 & 16/2/07. States that he is in favor of the Govt of India Notification in its entirety.
11.	From the Dy Comr. Kolar Dt. No. 75-38/388 dt. 20/4/07. States that as there are no Coffee Estates in his Districts, he is unable

NOTE—Contn. sheet

GPB—50,000—23 10-05

Serial No.

to give any opinion in the matter.

11. From the Deputy Commissioner, Kadur District. No. 240 dated 31st Dec 1907. Suggests that the benefit of reduction of stamp duty may be extended to the labor of arecanut gardens also in addition to the Estates referred to in the Government of India Notification, irrespective of the extent of the Estates in question, ie even though the extent is less than 10 acres.

13. From the Dy Comr, Bangalore Dt. No 5217 & 2.5.08. Reports in regard to the reduction of stamp duty on labor contracts in coffee and other estates.

14. From the Dt. of Hassan, No: 154 & the 19.6.1908. States that, in most cases, the advances are made on Verbal Contracts, & that there would be no serious loss to Govt. if the stamp duty is reduced as proposed; and adds that the Concession may be extended to Cocoanut & arecanut gardens of similar extent.

NOTE—Contn. sheet

GPB—50,000—23 10-05

Serial No.

Submitted.

From the reports received, it will be seen that the concession, if extended to ~~planters~~ Europeans and ~~others~~, will benefit the ~~labouring classes~~ in the Mahnad Dts. of Kadur, Hassan, Shimoga & Chitl: The Chl: opinion, as recorded by the Govt is that the concession should be extended to arecanut gardens, without reference to the limit imposed by the Govt of India as regards the extent of the Estates covered by the concession. The Dt of Hassan wants add Cocoanut gardens also. As regards the amount of the advance for which the concession should apply, almost all are unanimous in ~~agreeing~~ agreeing with the Govt. of India limit, (viz: Rs: 50.)

With a draft as above, K.S. 24/6/08. + a letter to Mr. Anderson C.D.C

25/6 It is not clear why the Govt of India restricted the concession to estates of over 10 acres in extent. Unless this limit of area is removed the concession will not benefit areca garden owners, as

NOTE—Contn. sheet

GPB—50,000—23-10-05

Serial No.

gardens ~~on lands~~ over 10 acres in extent are rarely in the possession of a single owner. The restriction may perhaps be due to the feeling that if no area limit were imposed, ordinary moneylending operations might be carried on under colour of labour agreements by small landed proprietors. It is a point for consideration whether the area limit should be retained or omitted.

(see).

27/6

The area limit may, in my opinion be removed, thereby extending the concession to all estates irrespective of ~~size~~. I would also apply it to estates of every ~~description~~, ~~whether~~ ~~foreign~~ whatever the produce may be. ["Estate" has a technical meaning under the Planters' Labour Act (ch. II no. 1 in Vol 4 p. 705-06), but there is no harm, I think, in our adopting the def.n given in the Ceylon Land Revenue Code, s. 3 cl (4).]

Instead of there being a reduction of revenue, I should

NOTE—Contn. sheet

GPB—50,000—23-10-05

Serial No.

Council matter.

anticipate an eventual increase owing to the stimulus that the low rate would afford to the execution of service agreements.

2d (r)

2.7.08

948/4.7.08

Stamp duty may be reduced to one anna in the case of agreements for service or performance of work in any Estate irrespective of size & without regard to pro rata rent.

I apprehend that there will be some fall in revenue in the beginning, but it will be more than made up by the increased facilities for entering into such agreements which the reduction in stamp duty will bring about when they are fully understood

4/7/08

Circulate

4/7/08

NOTE—Contn. sheet

GPB—50,000—23-10-05

Serial No.

I agree generally in the proposals made, and in the draft of notification.

2. May not the following alternatives be considered advisable in the draft notification:—

(a) After the word "areca," insert the words "or combination of these products".

(b) For the words "Rupees fifty" substitute the words "Rupees ten".

3. Alternative (a) explains itself.

4. In the case of coolies working on estates, an advance of Rs 50 would mean that the contract of service is to extend over a number of years too long enough to be considered inadvisable on grounds of public policy, and often times large enough to render it liable to be denounced as one of bondage. As Rs 20 would be advance sufficient for a contract of labor for one or two years, it seems to me that this amount may be substituted for Rs 50.

15 July 06

P.S. Should not the copyright of planters be consulted.

15 July 06

NOTE—Contn. sheet.

GPB—50,000—13-5-08

Serial No.

Detach the Nos of the Comm^rs & forward the file unofficially to the Comm^r of Stamps for opinion

16/7

16/7

Rule 9

No 71 of 06 & 17-7-06 & En 2 files 2 collection 1 book

Recorded unofficially the Commissioner of Stamps for favour of opinion

for Secretary

No: 3
1908-1905

Adopting the Government of India Notification No.1585 I.G. dated 30th October 1879, the Stamp duty on Agreements for service or for performance of work in a coffee plantation in Mysore was, by Notification No.1 dated 13th June 1890 reduced to one anna when the advance given under the agreement did not exceed Rupees 20/-. Though the Indian Stamp Act I of 1879 has since been repealed by the Mysore Stamp Regulation No.II of

NOTE—Contn sheet.

(PB—50 000—17-3-07

Serial No.

1900, yet this Notification issued under Section 8 of the Act of 1879 still continues in force under Section 24 of the Mysore General Clauses Regulation No.III of 1899.

The Government of India have, by Notification.No.3238 Exc. dated 13th June 1906, extended this concession to agreements relating to Tea, Rubber, Pepper, Cardamom and Cinchona Estates not less than 10 acres in extent and have raised the money limit of the advance to ₹50.

As the concession is intended for the benefit of the cultivation of special products for which imported labor is required, I would add " arecanut " to the products enumerated in the Government of India Notification and extend the concession to all Estates without reference to size. The arecanut garden owners have to depend upon imported labor to a considerable extent.

As the advance made to each individual does not usually exceed ₹20, I would retain the limit of ₹20 as at present. Heavy advances are made to Cooly Maistries and the Agreements executed by them are liable to a Stamp duty of eight annas under Article 5 (b) of the Mysore Stamp Regulation II of 1900.

M. Krishna Rao
20.7.08

NOTE—Contn sheet.

GPB—50 000—17-3-07

Serial No.

Subs.
MR
24/7

Enl Seen

Enld
28.7.08

If appd, the subject will be ~~brought~~ ~~in the~~ before a meeting of Council

Dlwsn
26.7.08

9888
28.7.08

Dewan's ord

May be brought up at a meetg

R.O. &c
31/7/08

Include in agenda &c
1.8.08

Include above subject in next Agenda

R 20

NOTE—Contn sheet.

GPB—50,000—17-3-07

GENERAL AND REVENUE SECRETARIAT.

COUNCIL MATTER.

SUBJECT.

Question of reducing the stamp duty on service agreements in any estate from eight annas to one anna.

Circulated to Councillors.

By Order.

6th July 1908. ~~190x~~ .

Secretary.

T. ANANDA ROW, Esq., B.A.,
First Councillor.

K. P. PUTTANNA CHETTY, Esq.,
Second Councillor.

Seen by the Councillor.

14-8

Extract from the Proceedings of the 210th Meeting of the Council of His Highness the Maharaja, held at Bangalore on the 10th August 1908.

VI. Subject.-(Clause i of Schedule).

Question of reducing the stamp duty on service agreements in certain cases.

OPINION.

The stamp duty on agreements executed for service or for performance of work on estates, whether in Mysore or in British India, which are being prepared for the production of, or actually produce, tea, coffee, rubber, pepper, cardamom, cinchona or areca, may be reduced from 8 annas to 1 anna when the advances given under such agreements do not exceed rupees twenty in any case.

The reduction as above may be granted irrespective of the size of the estates concerned.

"Extract"

M Chandrasekhara

Secretary to Government.

Sd/- V. P. Madhava Rao.

Dewan of Mysore.

Submitted to His Highness.

The Government of India having in Notification No.3238 dated 18th June 1906 reduced the stamp duty leviable on agreements executed for service or for performance of work in estates not less than ten acres in extent, which are prepared for the production of or which actually produce tea, coffee, rubber, pepper, cardamom or cinchona, from annas 8 to anna 1, when the advance given under the agreement does not exceed Rs.50, the Honorary Secretary of the South Mysore Planters' Association, Saklespur, made a representation to Government soliciting the adoption of a similar rule in Mysore.

The opinions of the Deputy Commissioners and of the Commissioner of Stamps on the representation have been obtained and the question has been considered in Council. The Council is of opinion that the stamp duty may be reduced from eight annas to one anna in the case of these agreements when the advances given thereunder do not exceed twenty rupees in each case and irrespective of the size of the estates concerned. As arecanut garden owners depend upon imported labor to a large extent, the proposed reduction is made applicable to areca producing estates also. The recommendations contained in the Council Proceedings may be approved.

18/9/1908

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.

Question of reducing the stamp duty on service agreements in certain cases.

147. 135 30/8/08

Order.

Approved

~~KRW~~

24/8/08

To The Secretary B.O. /ku 26-8-08

Seen 27/8/08 The Hon'ble Minister for Revenue

Seen 27/8/08

Revenue Dept 27/8

6.

Serial No.	
	Revised Draft Called.
	Gen'l Secy. Order 30-8-8
	Done 31/8/08
	Order 4-8-8
15.	To the Compiler, Mysore Gazette.
	Published Part II page 222 of 3.9.08.
	Fe. 125-3-. Q. 2-9-08.
	Reduces the stamp duty from 8as. to 1. anna, chargeable on agreements executed for service on estates producing tea, coffee etc without any restriction to the area and when the amount does not exceed Rs 20/.
16.	To the Hon'ry. Secy; South Mysore. P. Association
	Informs of the above Govt. order.

NOTE—Contn sheet.

11
29-9-06

D 1331 S.R. 19-06, 88.3.

South Mysore Planters' Association.

Saklaspur, Hassan, 27th September 1906.

H. S. Chandrasekhara Aiyar Esqr. B.A., B.L.
Secretary to the Government of
H.H. the Maharajah of Mysore,
Bangalore.

Sir,

I have the honour to inform you that at a Special General Meeting of the above Association held at Saklaspur on the 20th inst. the following resolution was passed & owing to the amount of hardship which the present system causes in the case of coolies I have been instructed to express the hope that Government may see its way to grant the concession desired.

Resolved:—

"That the Honorary Secretary be instructed to write to the Secretary to Government bringing to his notice the Notification of the Government of India, No. 3238, sanctioning a reduction of the British Indian Stamp duty from 8 annas to 1 anna in the case of agreements executed for service on any estate not less than 10 acres in extent, when such advance does not

exceed Rs.50/- & requesting him to obtain from the Government of Singapore a similar concession seeing that the present fee of 8 annas falls very heavily on the coolie, who in agreements between Employer & Coolie has to bear the cost of the Stamp.

I have the honour to be,

Sir,

Your most obedient servant,

Nicol Wm Anderson

Hon. Sec. S. Ln. R.A.

[F.S. 26]

16-11

File No. 19-06

Serial No. 4

Diary No. of letter replied to 1331.

General and Revenue Secretariat
(Sep Dev.)
, *the* 14th Nover 1906

Date of issue —do—

Signed by W. McRae Tinker

No. H 3585-93
& 14th Nov 06

To

Official Memorandum

The South Mysore Planters' Association, Sakleshpur, having applied for the extension to Mysore of the concession contained in Govt of India, Finance Department, Notification no 3238-Exc dated 13th June 1906, published in the Mysore gazette with no. H. 1448-S.R 19-06-2 dated 13th August 1906, regarding the reduction of stamp duty, from Eight annas to one anna on ~~certain classes of~~ agreements' ~~to secure labour~~ for Service on Coffee ~~plantations~~ and other estates, ~~conducted in certain districts~~, the Deputy Commissioners of

over.

SUBJECT.

Districts and the Superintendent of Stamps are requested to furnish their opinion at an early date, together with full information on the following points:—

To what kinds of estates, to estates of what extent, and to advances up to what limit, the concession prayed for ~~should~~ may be allowed?

What loss will Government sustain by reducing the duty?

By order.

10-11-6

for Secretary.

11/11/06

List of enclosu

3-11-06

Copied by CS 12/4.

Examined by

GPB—10,000—20-4-05.

G.R.S. 26]

28/11

File No. 9
Serial No. 86 55

Diary No. of letter replied to 1331

No. H3789

General and Revenue Secretariat
(J. R.)
, *the* 26 Nov 1906

26 Nov 1906

To The Hon. Secretary
South Nigeria
Planters' Association
~~Limited~~
Calabar

Date of issue do

Signed by W. McKinnon

Sir,

I am directed to acknowledge receipt of your letter of the 29th September 1906 ~~soliciting~~ regarding ~~the exemption of Govt. to the reduction~~ of Standard duty from 8 annas to one anna in the case of agreements ~~executed for labour~~ for Service on Coffee Plantations.

-over.

SUBJECT. Estate —

Secretion on acct
estate not to exceed
(0 acres in extent) where
such acreage does
not exceed Rs 50/-
acct to state that
the matter is under
the Consideration
of Govt

Shared (
Sunk
Total 20 lbs

Three BK
Cy. 11.06

List of enclosures

Copied by [illegible] 23/11

Examined by

GPB—10,000—20-4-06.

82072

S.R. 19-1906-4

From H. Narain Rao Esquire
Deputy Commissioner
Shimoga District

To H. S. Chandrasekhara Iyer Esq
Secretary to Government
General and Revenue
Department.

Dated 24th
Despatched
Received November 1906

General No. 541
No. 359

Enclosure No.

With reference to his Memo No H 3585-93 S.R. 19-06-4 dated the 14th Instant, states that he is in favour of the reduction of Stamp duty on this class of instruments.

No. 541/359

Deputy Commissioners Office
Shimoga District
Dated 24th November 1906

From,

M. Narain Rao Esquire
Deputy Commissioner
Shimoga District

To,

K. S. Chandrasekhara Iyer Esquire
Secretary to Government
General and Revenue Departments

Sir,

With reference to your memo No. Jl 3585-93 S.R. 19-06-4 dated the 14th Instant, calling for my opinion, regarding the reduction of stamp duty from eight annas to one anna on agreements for service on coffee and other estates, I have the honor to state that I am in favor of the reduction of Stamp duty on this class of instruments.

As regards query i, I beg to state that the concession prayed for may be extended to all estates and to advances up to a limit of Rs 50-0-0.

Referring to the 2nd query, it is difficult to estimate the loss that may be sustained

by Government, as no separate account is maintained of the stamps sold for this purpose but so far as this District is concerned, it will be very inconsiderable.

I have the honor to be,
Sir,
Your most obedient Servant,

W. Macaulay

Deputy Commissioner
Shimoga District.

SR 19-06-7. D2216 SOL

Mysore Stamp Superintendent's office,
Bangalore, Dated, 4th December 190

From,

No 107

K. Krishna Iyer Esquire,
Superintendent of Stamps,
Mysore Government,
Bangalore.

To,

K. S. Chandrasekhara Aiyar Esquire
B.A., B.L.
Secretary to the Government of His
Highness the Maharaja of Mysore,
General and Revenue Departments,
Bangalore.

Sir,

I have the honor to acknowledge receipt of your No. Jl 3585 / S.R 19-06-4 dated 14th November 1906, and in reply to state that no agreements for Service or for performance of work on Coffee or other Estates are received in this office for being

being Stamped, probably because the Deputy Commissioners of Districts in which such Estates are situate collect the Stamp duty on such agreements or the agreements themselves are drawn up on Stamp papers of the required value.

Such being the case, I regret no information is available in my office to enable me to express an opinion as to the probable loss that Government may sustain by reducing the duty on such agreements.

I have the honor to be,
Sir,
Your most obedient Servant.

[signature]
Superintendent of Stamps,
N.Z.

a.o.s.m.

1906-07

SR 19-06-8.

From

K. Doraswami Iyer Esq.,
Deputy Commissioner
Tumkur District.

To

K. S. Chandrasekhara Iyer Esq. B.A. B.L.,
Secretary to the Govt. of Mysore
General and Revenue Departments.

Dated 17th January 1907.

Despatched

Received

General No. 615

No.

Enclosure No.

Official Memorandum No. H 3585-93 dated 16th November 1906.

Undersigned has the honour to state that there are no Estates in this District such as are contemplated in Government of India Finance Department Notification No. 3238 Exc: dated 13th June 1906.

M. Srinivasamurthy

Deputy Commissioner

SR

SR 19-06-9

1907

From The Resident Commissioner Chitral No. 3791 dt

To The Secretary to the Govt of Bombay
Dist Offr Dharwar
Bangalore

Dated

Despatched 7th February 1907

Received

General No. 365
No.

Enclosure No.

Re reduction of Stamp duty on agreements for service on coffee & other estates.

Copies submitted

No 365

Deputy Commissioners Office,
Chitaldrug District
Dated, Chitaldrug, 4th February 1907

From

Mr. Chengiah Chetty, Esquire, B. A.
Deputy Commissioner
Chitaldrug District

To

K. S. Chandrasekhara Aiyar Esqr B. A. B. L.
Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments,
Bangalore.

Sir,

In reply to your memo No. 7E 3585-93
S.R. 19-06-4
of 16th November 1906, calling for a report regarding the reduction of stamp duty from 8 annas to one anna on agreements for service on Coffee and other estates, I have the honor to state that there are no such estates as tea, Coffee, rubber, pepper, cardamom or Chencona in this District. They are all situated in the Kadur, Shimoga and Hassan Districts. However from the experience I have gained in the Kadur District, I beg to state that the promoters of these industries are both localmen and foreigners. They mostly procure labour from distant places in the Province and from Mangalore and other places in the British Territory. People who have little or no

or no means of subsistence in their own native places are generally prevailed upon to leave their homes to work on the said estates situated in very remote parts. Unless sufficient funds are advanced to them, they cannot be induced to stop and work on the estates.

2. The practice generally in vogue in Malnad where these industries practically exist, is for the proprietors or their agents to appoint a mestri and advance him funds to procure labour after obtaining from him an agreement binding himself to supply labour sufficient for the requirements of a particular year. It is also usual for the owners of the estates to receive service-bonds from the labourers themselves in some instances If the proposed concession is extended to Mysore, it will not only help the people engaged on the industries in easily procuring labour but it will also induce the talks to execute freely service-bonds thereby enabling the executees to have a hold on the executants.

3. Taking these and other allied circum-stances into consideration, I am of opinion that the present stamp duty of 8 annas

14

may be reduced to one anna in case of all agreements executed for service in all such estates without any limit as to its extent, where the advance given under such agreements does not exceed Rs 50/-.

4. In regard to the 2nd query of the memo under reply, I beg to state that as the above concession will, to a certain extent, increase the number of service-bonds, it is not likely that there will be any loss in the Stamp Revenue.

I have the honor to be,
Sir,
Your most obedient servant,

for Deputy Commissioner,
Rg Chittagong Division

D 3496

1906-07.

SR 19-06-10.

From

The Deputy Commissioner
Mysore District.

To

The Secretary to the Govt. of
Mysore —
Govt & Rev. Department

Dated

Despatched 16th Feb. 1907.

Received

General No. 568
No.

Enclosure No. 1 file

Submits report re his opinion as to what kind of estates the reduction of stamp duty ordered in Govt. of India notification No. 3238 Sec. Dy 13/6/1906 on agreements for service on coffee & other estates can be made applicable.

No. 568
Re file

Deputy Commissioner's office
Nagpore District
Dated Nagpore 16th February 1907

To
K.S. Chandrasekhara Iyengar B.A.B.L.,
Secretary to the Government of Nagpore
General and Revenue Departments.

Sir,

Adverting to your official memorandum No. 71 3585-93 / S.A. 19-06-4 dated the 14th November 1906, calling for my opinion as to what kind of estates, the reduction of Stamp-duty ordered in Government of India Notification No. 3238-St dated 13th June 1906 on agreements for service on Coffee and other estates can be made applicable to, I have the honor to state as follows:-

2. Before giving my personal opinion, I thought it advisable to consult the Assistant Commissioners of this District and accordingly the matter was referred to them for an expression of their opinion together with full information on the points referred to in your memo under advertance and the

replies received from the marginally noted officers are herewith submitted in original.

Mr. Mr. Vinkelaroo Asstt. Commr. in charge of civil Magistl. court.

3. Mr Venkobachar does not give any suggestion or useful information in the matter on the ground that there are no Coffee estates in his division

"B. Vinkelaroo Asstt. Commr. Rockwood"

4. Mr A. Venkatachar has dealt with the subject rather in general way, having had no details before him, as he is not in charge of a Revenue division. He is of opinion that the concession contemplated may be made equally applicable to the proprietors of smaller areas as, in his opinion any distinction will create an impression in the mind of the native planters that the measure was intended for the benefit of the Europeans only. He sums up his report by saying that an estimate of the loss of Revenue can be correctly formed when a trial is given to the measure tentatively for a year or two.

5. The report most needed was of Mr

Mr Vaidyanatha Iyer, Assistant Commissioner in charge of the Nanjangud Division, as a large area is under Coffee cultivation in the Chamarajanagar Taluk comprised within his Division. He has disappointed me by not sending his report inspite of many a reminder issued in this behalf. The other Assistant Commissioners have made no response to my request.

6. From the annual accounts received in my office, the marginally noted details are gathered regarding the Coffee cultivation in this District. These will show that Coffee growing estates or areas are few and few between in this District and that in a large estate like that owned by Mr Morris of Chamarajanagar, about 50 persons are annually employed temporarily. The documents purporting to denote the contracts of service, these enter into, with a proprietor will be not more than 50 and a reduction of Stamp duty if brought into

Taluk	Persons in Permanent employ-	Persons in temporary	New lands with coffee plants	Area under Coffee cultivation under mature plants	Total area of coffee	Area taken up but not under cultivation
Bidadi	5	50	3	80	103 (13440 ℔)	213 ℔
Gorakhpur	5	50	"	120	120 (22000 ℔)	238-17

effect may perhaps result in a loss of Revenue amounting to Rs 20/- or so in this District which I think will be inconsiderable considering the facility we afford to the Planters in improving their estates by employment of a larger No of Coolies bound by agreement.

7. Excepting the estates in the Chamara Jaragar Taluk no other Taluk in this District has got either Coffee or any other Special cultivation named in your memo save a few acres (viz 25) in the Yelandur Taluk which are devoted for growing Cinchona.

8. As regards the point referred to in your memo as to what kind of estates may be allowed the Concession I beg to propose that the limitation as to area and the amount of advance prescribed by the Government of India may be adopted Mutatis Mutandis in Mysore also, as the owners of the smaller extent are not in a position to employ a large number of

Cinchona 25 acres and 220 plants in Yelandur Jalagar Bilgiri Rangan Hills. 80 266-4

Kani Kere & Karadi Kolla 4

No 568 District Commissioner's office

9 persons with advances ranging from Rs 50/- and upwards — As the measure is calculated to improve the condition of big coffee estates I am in favor of the proposal in its entirety as per Government of India Notification.

I have the honor to be
Sir
Your most obedient servant

Deputy Commissioner
Mysore District

(General Serial No. 30)

1906-07.

From A. Venkata Rao, Esqui
City Magistrate,
Mysore.

To M. Kanakaraja Rao, Esqu
Deputy Commissioner
Mysore District

Dated 1st December 1906.

Despatched 3. 12. 1906.

Received

General No. 76 } 1906.
No.

Enclosures No.

4/12

3rd Instt.

With reference to the Deputy Commissioner's Memo No. 304, dated 26th November 1906 forwarding copy of Government Official Memorandum No. H-3585-93 SR 19-06-4 dated 14th November 1906, for opinion, has the honor to submit that the concession prayed for by the Planters may be granted with a view to encouragement extension of coffee cultivation in the Province. The loss of stamp revenue from this reduction

Bangalore.—4-7-98.—7,552.

of Stamp duty will no doubt be co-
-vered by the increase in Land
revenue arising from extended
Coffee cultivation i.e fresh Land
taken up for the Coffee cultivation.

It is not possible for the under-
-signed to state what loss Govern-
-ment will sustain by reducing the
Stamp duty to one anna. Approxi-
-mately it may come to a few thou-
-sand rupees annually.

As regards the fifth question in
the Government Memorandum
it does not appear to be necessary
to make any distinction between
small and large areas. Small
areas are generally held by the
Indians and they might view the
concession as being intended to
help only Europeans and it is
undesirable to create any such
impression. Limiting the con-
cession to advances above a
certain amount may not result
in much loss to Government as
most advances are of small amount
i.e. 10 to 15 Rs. But the

will not be of much value to the Planter if limit were placed on the amount to be advanced -

Since the British government has reduced the duty on certain terms the Mysore Government also may do so on the same terms, tentatively for a year or so, and then decide whether the concession should or should not be granted permanently, as by that time, the Government will know what loss will be caused by the reduction of the duty -

N. Venkatarao
City Magistrate
Mysore -

1911

1906

FROM
The Sub Divisional
officer Irrivah Road

To
The Deputy Commi
-ssioner Mysore Dist
Mysore

Dated 1st December 1906

Despatched

Received

General No. 287
No.

Enclosure No. Nil

With reference to his cir memo no: 304 dated 26th ultimo in re - the reduction of stamp duty on agreements for service on coffee and other estates has the honour to state that the said memo reached this office too late in the month to obtain replies from amildars and forward them in that month only

The

24.

The amildars have been written to and as soon as replies are received a report will be submitted.

If a report is wanted at once it may, the undersigned thinks, be stated that so far as this Division is concerned there are no estates for which the proposed concession may be granted. The amount of gain to parties and the amount of loss to Government will be insignificient and no action seems to be called for so far as this Division is concerned.

B. Venkatarao
2/12/06
Sub Divisional Officer
French Rocks

04596
1907

From
The Deputy Commissioner
Kolar District.

To
The Secretary to the Govt.
of Mysore
Genl & Rev: Depts.

Dated 20th April 1907.

Despatched

Received

General No.
No.

Enclosure No. nil.

SR 19-06-11

Furnishing opinion re reduction of Stamp duty on agreement for service on Coffee and other Estates.

OFFICE OF THE DEPUTY COMMISSIONER,
KOLAR DISTRICT.

Dated 20th April 1907.

From,

C. Srikanteswara Aiyar Esqr. B.A. Bl.,
Deputy Commissioner,
Kolar District.

To, K. S. Chandrasekhara Aiyar Esqr. B.A. Bl.,
Secretary to the Government of Mysore,
General & Revenue Depts.

Sir,

Adverting to your official memorandum No. FL 3585-93/S.R. 9-06-4 dated 14th November 1906, calling for my opinion regarding the reduction of Stamp duty from 8 annas to 1 anna on agreements for service on Coffee and other estates, I have the honor to state that there are no Coffee or similar estates in this District where the work is carried on by imported labor contracted for under Act XIII of 1859.

I have the honor to be,
Sir,
Your most obedient servant,

[illegible]
for Deputy Commissioner,

Fur file

1907 D 2301

SR 19-06-12

From
The Deputy Commissioner
Kadur District.

To
The Secretary to the
Govt of Mysore, Genl
& Rev Depts.

Dated 28th
Despatched 31st } December 07

Received

General No. 270
No.

Enclosure No.

Furnishing information in respect of the reduction of stamp duty on agreements for service on coffee & other estates from 8 annas to 1 anna

26

From

B. J. Kumarasami Naik Esq
B. A.,
Deputy Commissioner
Kadur District

To

C. S. Balasundaram Iyer Esq
B. A.,
Secretary to the Govt. of
Mysore, Genl. & Rev Depts.

Dated Chikmagalur 28th December 1907

Sir,

With reference to your official memorandum No. 7L 3585-93 / S.R. 19-06-4 dated the 14th November 1906 requesting to be furnished with certain information in connection with the proposal of the South Mysore Planters' Association, Sakalespur, to reduce the stamp duty on agreements for service on coffee and other estates from 8 annas to one anna, I have the

the honor to state as follows:-

2. The proposal to reduce the stamp duty from 8 annas to one anna has met with the general approval of the principal land owners and Coffee Planters who have been consulted in the matter. As a matter of fact, most of the Estate owners are in the habit of advancing large sums of money to the Maistries, who are cooly suppliers and they in their turn, distribute small sums varying from Rs 5/- to 50/- to the coolies taking written agreements or not according to the circumstances of each case. These maistries being in fact permanent cooly suppliers generally obtain these large advances on trust and in some cases on promissory notes. Thus it will be seen that the costly mode of obtaining advances paying a stamp duty of

8 annas is seldom adopted.

3. Having regard to these circumstances, the Planters, the Amildars and the Sub-Divisional Assistant Commissioner are alike unanimous in their belief that the proposed reduction of the stamp duty to one anna on all sums below Rs 50/- will be of great assistance to the planters, the Maistries and the coolies and also go a great way to benefit the Government by increasing the Revenue. I also hold the same view.

4. I would therefore suggest the extension of the benefit of reduction of the stamp duty on agreements for labor on arecanut gardens in addition to the estates referred to in the Government of India Notification adverted to in your official memo quoted above, irrespective of the extent of the estates in question that

that is to say, even though the extent is less than 10 acres. As the reduction of the stamp duty from 8 annas to one anna on all sums below Rs 50/- seems very desirable, it may be introduced into Mysore, the concession being extended to all estates whether the extent be below or above 10 acres.

I have the honor to be,

Sir,

Your most obedient servant

Deputy Commissioner

W.G

4205

1907. 8.

From

The Dy. Commissioner
Bangalore Dist.

To

The Secy. to the Govt. of Mysore
Gen. & Rev. Depts.

Dated 18d

Despatched 23 May 1908.

Received

General No.

S No. 547

Enclosure No.

His No- 3C 3385-93 of 14.11.06
S.R 19.06.4

—

Reports in regard to the Reduction of Stamp duty on Labor contracts in coffee and other estates

Office of the Dy.Commissioner, Bangalore District.

S.No.547 Dated Bangalore, 1st May 1908.

S.R. 19-06-13

From

B. J. Kumarasamy Naik Esquire B.A.,
Deputy Commissioner, Bangalore District.

To

C. S. Balasundram Aiyar Esquire B.A.,
Offg:Secy.to the Govt.of H.H.the Maharaja of Mysore,
Revenue and General Departments.

Sir,

With reference to your Circular No.Fl.3385-93/S.R.19-06-4 dated the 14th November 1906, calling for a report in regard to the reduction of stamp duty on labour contracts in coffee and other estates, I have the honor to state that there are no coffee estates or any -- other kinds of estates referred to in the Government of India Notifi--cation of 13th June 1906 worthy of the name in this District and in consequence correct statistics of agreements of the nature referred to could not be obtained. Mr.G.V.Scovell is the only person who holds estates for aloe-culture in this District. But he writes to say that he never yet executed any such agreements. I am therefore of opinion that in a Maidan District like Bangalore any reduction of Stamp duty on agreements for labour on coffee and other kinds of estates referred to in the Government of India Notification is not likely to entail any appreciable loss of Revenue.

I have the honor to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Bangalore District.

B.N.S.

RR:14:4914 SR

1907-08.

FROM J. R. D. Arthurall (14) Esquire,
Deputy Commissioner
Hassan District

To K. S. Hendrasekara Aiyer Esquire
B.A. B.L.
Secretary to the Govt: of
H.H. the Maharaja of Mysore
Revenue and Rev: Depts:
Bangalore.

Dated 19th
Despatched } June 1908.
Received Camp Mysore.

General No. 154.
No. Camp.

Enclosure No. Nil.

Subject

Submitting report regarding the reduction of stamp duty on labor contracts in Coffee Estates &c

Deputy Commissioner's Office
Hassan District

Dated, camp: Mysore, 19th June 1908.

From,

J. R. S. Hethcall Esquire
Deputy Commissioner
Hassan District.

To,

K. S. Chendrasekhara Iyer Esquire,
B. A. B. L.

Secretary to the Govt. of
H. H. the Maharaja of Mysore
Jeneral and Revenue Departments
Bangalore.

Sir,

With reference to your official Memorandum No. Fl 3585-93 / S. R 19-06-4 dated 14th November 1906, in re reduction of Stamp duty from eight annas to one anna on agreements for Service in Coffee and other Estates &c, I have

the

the honor to submit as follows:—

1. Government of India notification No: 785 S.R. dated 17th February 1899 reads thus:—

"57. Agreement executed for service or performance of work in a coffee plantation in the Madras Presidency, Coorg or Mysore where the advance given under the agreement does not exceed twenty Rupees — only —, reduced to one anna". So far back as the year 1904-05, the United Planters Association, Southern India prayed that this concession might be extended to all Estates as defined in the Madras Planters' Labor Act of 1903, and that the same might be made applicable to agreements covering an advance not exceeding Rs: 50/-. The Government having called for my opinion on this question in the Secretary's Official Memorandum No: $\frac{\text{Fl: } 459\text{-}66}{\text{B. } 4\text{-}05\text{-}2}$ dated 14th July 1905, the same was submitted to Government with my letter No: $\frac{284}{\text{S.}}$ dated 11th September 1905.

2. Government of India notification No: $\frac{3238}{\text{Ex. E}}$ dated 13th June 1906 directed that for entry 57 in notification No: 758-S.R dated 17th February 1899, the following should be substituted.

"57. Agreement executed for service or performance of work in any Estate not

not less than 10 acres in extent whether held by one person or by more persons than one as co-owners, and whether in one or more blocks, and situated in British India or Mysore, which is being prepared for the production of or actually produces tea, coffee, rubber, pepper, cardamom or cinchona, where the advance given under such agreement does not exceed Rupees 50/- — duty reduced to one anna."

The South Mysore Planters' Association prays for the extension to Mysore of the concession contained in this Notification.

3. The loss which may be sustained by Government by thus reducing the stamp duty can only be computed by referring to the exact number of such documents executed. But the Registration of these documents being only optional, it is not possible to know exactly how many such documents are executed every year, and it is therefore difficult to to determine the actual loss which the Government may sustain. The appended statement shows the approximate number of labor contracts executed on the important Estates in this District in respect of advances not exceeding Rupees 50/- during the three years, 1904, 1905 and 1906, as furnished

Stated by some of the Planters that advances of the kind were made on on verbal agreements, and that no wri agreements were executed.

4. The Assistant Commissioner Sabaly Sub division is of opinion that the e- cession may be shown by reducing the stamp duty from annas eight 4 four in all cases where the amoun of advance is Rupees 10 or more, an to annas two in other cases.

5. As it is believed that transaction of this nature are not generally reduc to writing, no serious loss of Stamp Revenue need be apprehended. More- over local labor being sometimes found sufficient on Coffee Estates written agreements are not executed for service on some of the Estates even in instances of advances ex- ceeding Rupees 20/-. To make up for the loss referred to above there is the reduced rate of Stamp duty, which would tend to induce employers of labor in most instances to have agreements executed instead of mere verbal con- tracts and it is probable that all simple business transactions would be

properly

properly and systematically recorded by means of written agreements.

6. I am therefore of opinion that the proposed reduction in Stamp duty may not involve any appreciable loss of revenue to Government.

7. As regards the extent and kind of Estates which would come under the purview of the proposed reduction, I would only reiterate the wording of the Government of India Notification No. 3238 Exc dated 13th June 1906, and add that cocoanut and areca-nut gardens of similar extent may be included.

I have the honor to be,
Sir,
Your most obedient Servant.

M. W. Fetherall

Deputy Commissioner
Hassan District

Compd.
MMC

Hassan District

Statement showing the names of the several Planters with the number of labour Contracts executed on their Estates in respect of advances not exceeding Rupees 50/- during the 3 years, 1904, 1905 and 1906.

Serial No:	Name of Owner or Superintendant in Charge of the Estate.	Name of Estate	Total No: of Labour Contracts executed for advances not exceeding Rs 50/-	Remarks.
1	Bertram Russell Esqr.	Agalahatti	59	
2	P. M. Wilkins Esqr.	Hosakote	6	
3	Ee. C. Foster Esqr.	Ruxidie Estate	6	
4	Francis M. Hamilton Esqr.	Chikanahalli Estate	"	
5	Graham Anderson Esqr. C.I.E.	Barguai Estate	"	
6	C. Lake Esqr.	Watehalli Estate	"	
7	G. C. Orleber Esqr. B.A. (Cam)	Kumbarahalli Estate	"	
8	J. G. N. Crawford Esqr.	Ubbon Estate	"	
9	W. L. Crawford Esqr.	Cossoor Estate	"	
10	S. Sladden Esqr.	Sundahalli Estate	"	
		Native Planters.		
1	Mr. Usmaunsab	Golagondé Estate	23.	
2	" Shop Siddegowda	Saklespur	6	
3	" Subbasetty	Estates in the Mangersabad and Belur Taluks.	216	

Camp Mysore
19th June 1908

P M V Wetherall
Deputy Commissioner
Hassan District

Published
Part III
page 222 3-9-08

File No. 6
Serial No. 15

Diary No. of letter replied to 4944
previous Desp.

General and Revenue Secretariat
(SM)
, the 190 .

Date of issue 3rd Sept/08

Signed by JV Chandrasekhara Iyer

To

Notification No. 71/255
dated 2nd Sept/08

In exercise of the powers conferred by Sec 9, Clause (a) of the Mysore Salt Regulation II of 1900, the Govt. of H.H. the Maharaja of Mysore are pleased from annas eight Kalmarone to reduce the Salt Duty Chargeable under the said Regulation from annas 8 Kalmarone as fixed by Government

over.

SUBJECT.

Translated
sd/ 4/9

executed for service or
for performance of
work on estates, whether
in Mysore or in Br. India,
which are being prepared
for the production of
or actually produce
tea, coffee, rubber, pepper,
cardamom, cinchona
or areca, when the
advances given under
such agreements do
not exceed rupees
twenty in any case,
irrespective of the
size of the estates concerned.

irrespective of their size

List of enclosures.

R.O.

Secy.

To The Comptroller, Mysore Gazette
for publication in Part III
of the Gazette, virtue request
to send 100 copies to the Financial Secretary's
Office for the Annual Cover

Copied by

Examined by

NOTIFICATION.

No. Fl. 1255—*S. R.* 19-06-15, *dated 2nd September* 1908.

In exercise of the powers conferred by Section 9, clause (*a*) of the Mysore Stamp Regulation, II of 1900, the Government of His Highness the Maharaja of Mysore are pleased to reduce from annas eight to anna one the stamp duty chargeable under the said Regulation on agreements executed for service, or for performance of work on estates, irrespective of their size, whether in Mysore or in British India, which are being prepared for the production of or actually produce tea, coffee, rubber, pepper, cardamom, cinchona or areca, when the advances given under such agreements do not exceed rupees twenty in any case.

By Order,
K. S. CHANDRASEKHARA AIYAR,
Secy. to Govt., Gen. & Rev. Depts.

G.R.S. 26]

File No. 9/6
Serial No. 66

Diary No. of letter replied to 4914

No. 1256
9-9-08

General and Revenue Secretariat

, *the* 190 .

To The Hon'ble Secretary
South Nilgiris
Planters' Association

Date of issue 2nd Septr 08

Signed by W. Lee Warner

Sir,

In continuation
of this office letter no. H
3789-8H. 9-06 d. 9th/10th
I am directed to
enclose for your
Govt. have
~~to be reduced~~ in their
Order No H1253 2-9-08
(published in this week's issue of the
Gazette)

SUBJECT.

Thomas
2/9

been pleased to reduce
the Stamp duty
chargeable on agreements
for work in Coffee and other
estates from annas 8
to one anna in cases
where the advances
given do not exceed
Rs 20/- per acre irrespective
of the size of the estates.

I have the
honour
to be
Sir
Your
most
obedient
servant

30.8.8

List of enclosures.

Copied by

Examined by